

" Though originally the invoices were prepared from January, 1995, they invoices were required to be sent back to Steel Authority of India for inclusion of all relevant particulars. The appellants got back the invoices after correction / rectification on 04.01.1996 and the same were submitted on 28.02.1996 for taking of credit. There is no dispute raised about the truthfulness of the

transaction or about the amount of the duty paid and credit due or any other material particulars. The whole dispute has arisen because the original invoices were required to be rectified and some time was lost in correspondence between Steel Authority and the appellant, two government organizations. The decision of this Tribunal in the aforesaid cases is to the effect that the time consumed on account of unforeseeable circumstances should be excluded while computing the time limit of 6 months under Rule 57G. The time spent in rectification of mistakes in the present case is specifically covered by these decisions. We are in full agreement with the view taken by this Tribunal on the subject. The appellant's case being fully covered by those decisions, the appeal merits acceptance. Accordingly, the impugned order is set aside and the appeal is allowed and consequential relief to the appellants."

3. In view of the above findings of the CEGAT. we do not find any substantial question of law. Application stands dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)